

RECORDATION NO. 23128-A FILED

SEP 29 '00

4-13 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

September 28, 2000

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) copies of a Letter Confirming Bill of Sale and Assignment and Assumption Agreement, dated as of September 28, 2000, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The railcars described in the attached letter and the leases relating thereto transferred to ACF Acceptance LLC are contemporaneously being transferred by that entity to Shippers Third LLC, wherein they will be subject to the Memorandum of Indenture previously filed with the Board under Recordation Number 23128.

The names and addresses of the parties to the enclosed document are:

Seller/Assignor: ACF Acceptance I LLC
620 North Second Street
St. Charles, Missouri 63301

Buyer/Assignee: ACF Acceptance LLC
620 North Second Street
St. Charles, Missouri 63301

A description of the railroad equipment covered by the enclosed documents is:

Two hundred (200) railcars: ECUX 87481 – ECUX 87680 inclusive.

Mr. Vernon A. Williams
September 28, 2000
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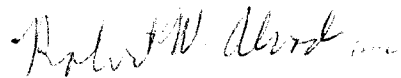
A short summary of the railroad equipment covered by the enclosed document is:

Letter Confirming Bill of Sale and Assignment and Assumption Agreement, dated as of September 29, 2000 between ACF Acceptance I LLC, Seller/Assignor, and ACF Acceptance LLC, Buyer/Assignee covering two hundred (200) railcars: ECUX 87481 – ECUX 87680 inclusive.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Robert W. Alvord".

Robert W. Alvord

RWA/bjg
Enclosures

ACF ACCEPTANCE LLC

620 N. Second Street
St. Charles, MO 63301

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SURFACE TRANSPORTATION BOARD

Dated as of September 28, 2000

ACF Acceptance I LLC
620 N. Second Street
St. Charles, MO 63301

Gentlemen:

Reference is made to that certain Bill of Sale and Assignment and Assumption Agreement (the "Agreement") dated as of September 28, 2000 entered between ACF Acceptance I LLC ("ACF I") and ACF Acceptance LLC ("ACF"). This letter shall confirm our agreement to acquire by transfer from ACF I to ACF all of the Equipment (as defined in the Agreement) listed on Schedule A attached hereto and ACF I's assignment to ACF of the Lease (as defined in the Agreement) identified in the Agreement.

Sincerely,

ACF ACCEPTANCE LLC

By: ACF INDUSTRIES, INC., Member

By:


Name: Robert J. Mitchell

Title: Senior Vice President - Finance


Acknowledged and Agreed:

ACF ACCEPTANCE I LLC

By: ACF ACCEPTANCE LLC, Member

By: ACF INDUSTRIES, INC., Member

By:


Name: Robert J. Mitchell

Title: Senior Vice President - Finance

24950 / 2930 / 00502188 / 8/30/00 /

COUNTY OF NEW YORK)

On this 20th day of September , 2000, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of the Member of ACF Acceptance LLC; that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Notary Public

Qualified in New York County
Commission Expires Dec. 18, 20 01

COUNTY OF NEW YORK)

On this 20th day of September 20, 2000, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of the Member of the Member of ACF Acceptance I LLC; that said instrument was signed on the date hereof on behalf of said limited liability company by authority of its managing member; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.

Notary Public

Qualified in New York County
Commission Expires Dec. 18, 20 01

SCHEDULE A

24950 / 2930 / 00502188 / 8/30/00 /

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ECUX	887481	ECUX	887531	ECUX	887581
ECUX	887482	ECUX	887532	ECUX	887582
ECUX	887483	ECUX	887533	ECUX	887583
ECUX	887484	ECUX	887534	ECUX	887584
ECUX	887485	ECUX	887535	ECUX	887585
ECUX	887486	ECUX	887536	ECUX	887586
ECUX	887487	ECUX	887537	ECUX	887587
ECUX	887488	ECUX	887538	ECUX	887588
ECUX	887489	ECUX	887539	ECUX	887589
ECUX	887490	ECUX	887540	ECUX	887590
ECUX	887491	ECUX	887541	ECUX	887591
ECUX	887492	ECUX	887542	ECUX	887592
ECUX	887493	ECUX	887543	ECUX	887593
ECUX	887494	ECUX	887544	ECUX	887594
ECUX	887495	ECUX	887545	ECUX	887595
ECUX	887496	ECUX	887546	ECUX	887596
ECUX	887497	ECUX	887547	ECUX	887597
ECUX	887498	ECUX	887548	ECUX	887598
ECUX	887499	ECUX	887549	ECUX	887599
ECUX	887500	ECUX	887550	ECUX	887600
ECUX	887501	ECUX	887551	ECUX	887601
ECUX	887502	ECUX	887552	ECUX	887602
ECUX	887503	ECUX	887553	ECUX	887603
ECUX	887504	ECUX	887554	ECUX	887604
ECUX	887505	ECUX	887555	ECUX	887605
ECUX	887506	ECUX	887556	ECUX	887606
ECUX	887507	ECUX	887557	ECUX	887607
ECUX	887508	ECUX	887558	ECUX	887608
ECUX	887509	ECUX	887559	ECUX	887609
ECUX	887510	ECUX	887560	ECUX	887610
ECUX	887511	ECUX	887561	ECUX	887611
ECUX	887512	ECUX	887562	ECUX	887612
ECUX	887513	ECUX	887563	ECUX	887613
ECUX	887514	ECUX	887564	ECUX	887614
ECUX	887515	ECUX	887565	ECUX	887615
ECUX	887516	ECUX	887566	ECUX	887616
ECUX	887517	ECUX	887567	ECUX	887617
ECUX	887518	ECUX	887568	ECUX	887618
ECUX	887519	ECUX	887569	ECUX	887619
ECUX	887520	ECUX	887570	ECUX	887620
ECUX	887521	ECUX	887571	ECUX	887621
ECUX	887522	ECUX	887572	ECUX	887622
ECUX	887523	ECUX	887573	ECUX	887623
ECUX	887524	ECUX	887574	ECUX	887624
ECUX	887525	ECUX	887575	ECUX	887625
ECUX	887526	ECUX	887576	ECUX	887626
ECUX	887527	ECUX	887577	ECUX	887627
ECUX	887528	ECUX	887578	ECUX	887628
ECUX	887529	ECUX	887579	ECUX	887629
ECUX	887530	ECUX	887580	ECUX	887630

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ECUX	887631				
ECUX	887632		200 Cars		
ECUX	887633				
ECUX	887634				
ECUX	887635				
ECUX	887636				
ECUX	887637				
ECUX	887638				
ECUX	887639				
ECUX	887640				
ECUX	887641				
ECUX	887642				
ECUX	887643				
ECUX	887644				
ECUX	887645				
ECUX	887646				
ECUX	887647				
ECUX	887648				
ECUX	887649				
ECUX	887650				
ECUX	887651				
ECUX	887652				
ECUX	887653				
ECUX	887654				
ECUX	887655				
ECUX	887656				
ECUX	887657				
ECUX	887658				
ECUX	887659				
ECUX	887660				
ECUX	887661				
ECUX	887662				
ECUX	887663				
ECUX	887664				
ECUX	887665				
ECUX	887666				
ECUX	887667				
ECUX	887668				
ECUX	887669				
ECUX	887670				
ECUX	887671				
ECUX	887672				
ECUX	887673				
ECUX	887674				
ECUX	887675				
ECUX	887676				
ECUX	887677				
ECUX	887678				
ECUX	887679				
ECUX	887680				